

# House Amendment 8574

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1 1 Amend House File 2578 as follows:  
1 2 #1. Page 18, line 29, by striking the words 1 3 is>.  
1 4 #2. Page 18, line 30, by inserting before the word  
1 5 the following:  
1 6 <1. There is>.  
1 7 #3. Page 19, by inserting after line 2 the  
1 8 following:  
1 9 <2. There is appropriated from the general fund of  
1 10 the state to the department of agriculture and land  
1 11 stewardship for the fiscal year beginning July 1,  
1 12 2004, and ending June 30, 2005, in addition to any  
1 13 other appropriation made by the general assembly, the  
1 14 following amount, or so much thereof as is necessary,  
1 15 to be used for the purposes designated:  
1 16 For financial assistance for the establishment of  
1 17 permanent soil and water conservation practices as  
1 18 provided in the appropriation made in this Act for  
1 19 that purpose from the environment first fund:  
1 20 ..... \$ 2,500,000>  
1 21 #4. Page 24, by inserting after line 28 the  
1 22 following:  
1 23 NEW SECTION. 422F.1 SHORT TITLE.  
1 24 This chapter may be cited as the "Adult Enterprises  
1 25 Excise Tax Act".  
1 26 Sec. NEW SECTION. 422F.2 DEFINITIONS.  
1 27 For purposes of this chapter, unless the context  
1 28 otherwise requires:  
1 29 1. "Adult enterprise" means a business that sells,  
1 30 leases, or rents obscene material or allows or permits  
1 31 an entertainer to expose the genitalia, buttocks, or  
1 32 the nipple of female breasts and the business is  
1 33 prohibited from admitting minors to the premises of  
1 34 the business under section 728.3.  
1 35 2. "Lease or rental" means any transfer of  
1 36 possession or control of tangible personal property  
1 37 for a fixed or indeterminate term for consideration.  
1 38 A "lease or rental" may include a future option to  
1 39 purchase or extend.  
1 40 3. "Obscene material" means the same as the term  
1 41 is defined in section 728.1.  
1 42 4. "Sales" or "sale" means any transfer, exchange,  
1 43 or barter, conditional or otherwise, in any manner or  
1 44 by any means whatsoever, for consideration.  
1 45 5. "Sales price" means the total amount of  
1 46 consideration, including cash, credit, property, and  
1 47 services, for which personal property or services are  
1 48 sold, leased, or rented, valued in money, whether  
1 49 received in money or otherwise, without any deduction  
1 50 of any of the following:  
2 1 a. The seller's cost of the property sold.  
2 2 b. The cost of materials used, labor or service  
2 3 cost, interest, losses, costs of transportation to the  
2 4 seller, taxes imposed on the seller, or any other  
2 5 expenses of the seller.  
2 6 c. Charges by the seller for any services  
2 7 necessary to complete the sale, other than delivery or  
2 8 installation charges.  
2 9 d. Delivery charges.  
2 10 e. Installation charges.  
2 11 Sec. NEW SECTION. 422F.3 TAX IMPOSED.  
2 12 1. An adult enterprise excise tax according to and  
2 13 measured by gross receipts is imposed on an adult  
2 14 enterprise for the privilege of doing business in this  
2 15 state as an adult enterprise. The tax is imposed at  
2 16 the rate of twenty-five percent upon the sales price  
2 17 of the sale, lease, or rental of tangible or  
2 18 intangible property, upon the sales price from the  
2 19 furnishing of services, and upon the sales price of  
2 20 all sales of tickets and admissions by the adult  
2 21 enterprise.  
2 22 2. The adult enterprise shall collect the tax by  
2 23 adding the tax to the sales price.  
2 24 3. The adult enterprise excise tax levied shall be  
2 25 in addition to any state sales tax imposed under

2 26 section 423.2. Section 422.25, subsection 4, sections  
2 27 422.30, 422.67, and 422.68, section 422.69, subsection  
2 28 1, sections 422.70 to 422.75, section 423.14,  
2 29 subsection 1, and sections 423.23, 423.24, 423.25,  
2 30 423.31, 423.33, 423.35, 423.37 to 423.42, and 423.47,  
2 31 consistent with the provisions of this chapter, apply  
2 32 with respect to the adult enterprise excise tax  
2 33 authorized under this chapter, in the same manner and  
2 34 with the same effect as if the tax was a retail sales  
2 35 tax within the meaning of those statutes.  
2 36 Notwithstanding this subsection, the director of  
2 37 revenue shall provide for quarterly filing of returns  
2 38 and for other than quarterly filing of returns, both  
2 39 as prescribed in section 423.31. The director of  
2 40 revenue may require all persons, as defined in section  
2 41 423.1, who are engaged in the business of deriving any  
2 42 sales price subject to tax under this chapter, to  
2 43 register with the department of revenue.  
2 44 Sec. \_\_\_\_\_. NEW SECTION. 422F.4 DEPOSIT OF  
2 45 REVENUE.  
2 46 The revenue arising from the tax imposed under this  
2 47 chapter shall be credited to the general fund of the  
2 48 state.>  
2 49 #5. By renumbering as necessary.  
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3 3 HOGG of Linn  
3 4 HF 2578.310 80  
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